

ABSTRAK

Penelitian ini dilakukan untuk mengetahui seberapa besar pengaruh sistem pengendalian manajemen terhadap kinerja karyawan. Penelitian ini dilakukan di PT. Industri Telekomunikasi Indonesia (Persero) Bandung.

Metode penelitian yang digunakan adalah metode empiris dengan pendekatan deskriptif dan asosiatif. Jumlah sampel sebanyak 43 karyawan pada divisi keuangan dan akuntansi, divisi msdm, divisi pengembangan bisnis, divisi satuan pengawasan internal, divisi teknologi informasi, divisi *sales and marketing support*, dan divisi pengadaan. Teknik pengambilan sampel menggunakan probability sampling. Pengujian hipotesis yang diajukan, dianalisis berdasarkan teknis statistik yaitu dengan uji validitas, uji reliabilitas, analisis korelasi, uji t, dan koefisien determinasi.

Hasil penelitian menunjukkan bahwa sistem pengendalian manajemen berpengaruh positif terhadap kinerja karyawan. besarnya pengaruh dari sistem pengendalian manajemen terhadap kinerja karyawan adalah 54.2% sedangkan sisanya yaitu sebesar 45,8% merupakan pengaruh faktor lain di luar variabel yang sedang diteliti.

Kata Kunci : sistem pengendalian manajemen dan kinerja karyawan

ABSTRACT

This study was conducted to determine how much influence the management control system on employee performance. This research was conducted at PT. Industri Telekomunikasi Indonesia (Persero) Bandung.

The method used is the empirical method with descriptive approach and associative. The total sample of 43 employees in the finance and accounting division, division msdm, business development division, the division unit internal control, information technology division, division sales and marketing support, and procurement divisions. The sampling technique using probability sampling. Testing the hypothesis proposed, analyzed by statistical technique is to test the validity, reliability testing, correlation analysis, t test, and the coefficient of determination.

The results showed that the management control system has positive influence on employee performance. The influence of management control systems on the performance of employees is 54.2 % while the remainder is equal to 45.8 % is the influence of other factors outside of the variable being studied.

Keywords: *Management control systems and employee performance*